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PATENT 2710/73654

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

Masanori Ogawa et al.

Serial No.

10/518,971

Filed

December 21, 2004

For

Adhesive Sheet and Stacking Material

Confirmation No.

2915

Group

1771

Examiner

Daniel R. Zirker

I hereby certify that this paper is being deposited this date with the U.S. Postal Service in first class mail addressed to Commissioner for Patents.

P.O. Box 1450, Alexandria, VA 22123-1450.

Donald S. Dowder Reg. No. 20,701

01 January 17, 2006

1185 Avenue of the Americas New York, New York 10036 (212) 278-0400 January 17, 2006

SECOND PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is in response to the notice of non-compliant amendment dated December 19, 2005. Prior to the initial examination of the above identified application, applicants respectfully request that the application as amended be further amended as follows:

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 3 of this paper.